IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

W.P(C).No. 35461 of 2007-(V)

PETITIONER:

M/S ROYAL MOTORS,
MANIPUZHA, NATTAKAM P.O.,
KOTTAYAM, REPRESENTED BY ITS
DEPUTY GENERAL MANAGER, SATHYAPRASAD.

BY ADV. SRI.PHILIP T.VARGHESE
SMT.A.SREEKALA

RESPONDENTS:

THE INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.II,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD.

BY GOVT. PLEADER, SRI.TEKCHAND

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 35461 OF 2007 (V)

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Dated this the 30th November, 2007

J U D G M E N T

The prayer in this writ petition is to release forthwith the goods consigned to the petitioners as per Ext. P1. The irregularity noticed in Ext. P2 is the variation in the declared price and the M.R.P. Petitioner contends that irrespective of the M.R.P. declared the actual sale price is much lower. This is a matter of evidence and proof and as at present I am not in a position to say that the suspicion of tax evasion entertained by the authorities is untenable. For this reason I am not inclined to direct the release of the goods as sought for by the petitioner.

Writ petition fails and is dismissed.

ANTONY DOMINIC
JUDGE

jan/-